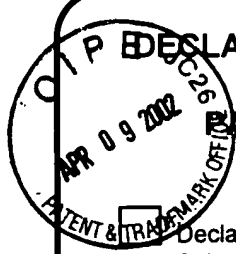


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 <b>DECLARATION FOR UTILITY OR DESIGN PATENT APPLICATION</b> (37 CFR 1.63)	<input type="checkbox"/> Declaration Submitted with Initial Filing	OR	<input checked="" type="checkbox"/> Declaration Submitted after Initial Filing (surcharge (37 CFR 1.16 (e)) required)	<b>Attorney Docket Number</b>	20989-4995
				<b>First Named Inventor</b>	John R. Galley
				<b>COMPLETE IF KNOWN</b>	
				<b>Application Number</b>	10/034,558
				<b>Filing Date</b>	12/26/2001
			<b>Art Unit</b>	2161	
			<b>Examiner Name</b>		

As the below named inventor, I hereby declare that:

My residence, mailing address, and citizenship are as stated below next to my name.

I believe I am the original and first inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Method for Providing an Insured Result for Section 1031 Exchanges

(Title of the Invention)

the specification of which

☐ is attached hereto

OR

☒ was filed on (MM/DD/YYYY)

12/26/2001

as United States Application Number or PCT International

Application Number 10/034,558 and was amended on (MM/DD/YYYY) (if applicable).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.


I hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d) or (f), or 365(b) of any foreign application(s) for patent, inventor's or plant breeder's rights certificate(s), or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent, inventor's or plant breeder's rights certificate(s), or any PCT international application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application Number(s)	Country	Foreign Filing Date (MM/DD/YYYY)	Priority Not Claimed	Certified Copy Attached?	
				YES	NO
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

☐ Additional foreign application numbers are listed on a supplemental priority data sheet PTO/SB/02B attached hereto:

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**DECLARATION — Utility or Design Patent Application**

Direct all correspondence to: <input checked="" type="checkbox"/>		Customer Number or Bar Code Label		27723		OR <input type="checkbox"/>		Correspondence address below	
Name									
Address									
City					State		ZIP		
Country			Telephone				Fax		
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.									
NAME OF SOLE OR FIRST INVENTOR :				<input type="checkbox"/> A petition has been filed for this unsigned inventor					
Given Name (first and middle [if any])					Family Name or Surname				
John R.					Galley				
Inventor's Signature								Date	
Saint George					Maine		USA		2/27/02
Residence: City					State		Country		Citizenship
Mailing Address 58 Glenmere Road									
Saint George					Maine		04857		USA
City					State		ZIP		Country
NAME OF SECOND INVENTOR:				<input type="checkbox"/> A petition has been filed for this unsigned inventor					
Given Name (first and middle [if any])					Family Name or Surname				
Inventor's Signature								Date	
Residence: City					State		Country		Citizenship
Mailing Address									
City					State		ZIP		Country
<input type="checkbox"/> Additional inventors are being named on the _____ supplemental Additional Inventor(s) sheet(s) PTO/SB/02A attached hereto.									